

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

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July 1997

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale.[IC 6-1.1-24-1]
- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." [IC 36-2-5-4] The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 14 On or before this date make distribution of Dog Fund apportion- ment from Auditor of State - second Monday.[IC 15-5-9-11]

Distribute congressional interest to school corporations - second Monday. [IC 21-1-1-54]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1997 to the Public Employee's Retirement Fund.

Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in assessor's books filed in June - not later than July 15. [IC 6-1.1-3-17]
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. [IC 6-1.1-23-1]

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REMINDER OF ORDER OF BUSINESS
(Continued)

August

- 1 First day annual tax sale can be held. [IC 6-1.1-24-2(a)(8)]
- 6 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. [IC 36-2-5-9]
- 6-7
- 8 County Treasurer's Annual Conference - University Inn, West Lafayette, Indiana.
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. [IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.
- 31 Last date for first publication of county budget (10 days prior to public hearing). [IC 6-1.1-17-3]

September

- 1 Legal Holiday - Labor Day. [IC 1-1-9-1]
- 7 Last date for second publication of county budget (7 days after the first publication and at least 3 days before public hearing). [IC 5-3-1-2]
- 10 Last date for budget public hearing (7 days prior to adoption). [IC 6-1.1-17-5(a)]
- 19-20 Last date to comply with provisions IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before it's final adoption."
- 20 Last date county council may meet to determine budgets and tax rates. [IC 6-1.1-17-5(a)(3)]
- 16 Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(1)]
- 18 First meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 18 or on first business day after, if September 18 is not a business day.)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

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STATE BOARD OF ACCOUNTS STATE CALLED CONFERENCES

The board members and staff of the State Board of Accounts appreciate the attendance at the state called meetings of the county recorders on April 2 and 3 in Indianapolis, the county auditors on May 21, 22, and 23 in Indianapolis, and the clerks of the circuit courts on June 17, 18 and 19 in Indianapolis. Most counties were represented. We would like to thank the officers of the various associations for assisting us in planning the meeting.

COSTS RESULTING FROM THE INSTITUTIONAL PLACEMENT OF A CHILD ADJUDICATED A DELINQUENT CHILD OR A CHILD IN NEED OF SERVICES

The cost of any services ordered by the juvenile court for any child, or the child's parent, guardian, or custodian and the cost of returning a child under IC 31-6-10 shall be:

- (1) paid by the county; and
- (2) reimbursed to the county by the child's parent or the guardian of the estate of a child as provided under this section.

The county council shall provide sufficient funds to meet the court's requirements.

A parent or guardian of the estate of a child adjudicated a delinquent child or a child in need of services is financially responsible for any services ordered by the court. Each parent of a child alleged to be a child in need of services or alleged to be a delinquent child shall, before a dispositional hearing, furnish the court with an accurately completed and current child support obligation worksheet on the same form that is prescribed by the Indiana supreme court for child support orders.

The parent or guardian of the estate of any child returned to Indiana under the interstate compact on juveniles (IC 31-6-10) shall reimburse the county for all costs involved in returning the child that the court orders the parent or guardian to pay whether or not the child has been adjudicated a delinquent child or a child in need of services.

At:

- (1) a detention hearing;
- (2) a hearing that is held after the payment of costs by a county;
- (3) the dispositional hearing; or
- (4) any other hearing to consider modification of a dispositional decree;

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**COSTS RESULTING FROM THE INSTITUTIONAL PLACEMENT OF A CHILD ADJUDICATED A
DELINQUENT CHILD OR A CHILD IN NEED OF SERVICES - (Continued)**

the juvenile court shall order the child's parents or the guardian of the child's estate to pay for services provided to the child or the parent or guardian unless the court finds that the parent or guardian is unable to pay or that justice would not be served by ordering payment from the parent or guardian. After receiving a petition for reimbursement from a county that has paid for services, the court shall hold a hearing to determine whether to order reimbursement by the child's parents or the guardian of the child's estate to the county.

Whenever the court orders institutional placement of the child, the court shall refer to the child support guidelines adopted by the Indiana supreme court to determine the financial contribution required from each parent of the child or the guardian of the child's estate. The court shall order support paid by each of the child's parents or the guardian of the child's estate. If an existing support order is in effect, the court shall order support payments to be assigned to the county office of family and children for the duration of the institutional placement. The county office of family and children shall:

- (1) comply with 45 CFR 302.52 and 45 CFR 303.2; and
- (2) remit all other support payments to the county general fund.

If the parent or guardian of the estate defaults in reimbursing the county or fails to pay any fee authorized, the juvenile court may find the parent or guardian in contempt and may enter judgment for the amount due. A support order entered must be paid through the clerk of the circuit court as trustee for remittance to the county. The county office of family and children shall monitor the enforcement of support orders. The county attorney for the office of family and children shall seek enforcement of the support orders.

A juvenile court may order each delinquent child who receives supervision or the child's parent, guardian, or custodian to pay to the probation department:

- (1) an initial probation user's fee of at least twenty-five dollars(\$25) but not more than one hundred dollars (\$100); and
- (2) a probation user's fee of at least five dollars (\$5) but not more than fifteen dollars (\$15) for each month the child receives supervision;

for deposit by the probation department into the county supplemental juvenile probation services fund. The fiscal body of the county shall appropriate money from the county supplementing juvenile probation services fund to the juvenile courts of the county for the courts' use in supplementing probation services to juveniles. The county supplemental juvenile probation services fund may be used only for supplementing probation services and for salary increases for probation officers, in accordance with IC 31-6-9-4. Any money remaining in the

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DELINQUENT CHILD OR A CHILD IN NEED OF SERVICES - (Continued)**

fund at the end of the year does not revert to any other fund but continues in the county supplemental juvenile probation services fund. The county supplemental juvenile probation services fund may not be used to replace other funding or probation services.

A juvenile court may order the parent or guardian of the estate of any child for whom a guardian ad litem or court appointed special advocate is appointed to pay to the probation department a user fee of not more than one hundred dollars (\$100) for deposit by the probation department in:

- (1) the guardian ad litem fund, if a guardian ad litem has been appointed; or
- (2) the court appointed special advocate fund, if a court appointed special advocate has been appointed.

The fiscal body of the county shall appropriate money from the guardian ad litem fund or the court appointed special advocate fund to the juvenile courts of the county for the courts' use in providing guardian ad litem or court appointed special advocate services and the costs of representation for them. Any money remaining in either fund at the end of the year does not revert to any other fund but continues in the guardian ad litem fund or court appointed special advocate fund.

SEWER LIENS

The officer charged with the collection of sewer charges shall, not more than four (4) times in any calendar year, prepare a list of delinquent fees and penalties and record a copy of such list with the County Recorder, who shall charge a fee for recording in accordance with the fee schedule established in IC 36-2-7-10. Except in Marion County, a service fee of \$5, which is in addition to the recording fee, shall be added to each delinquent fee that is recorded.

The list must include:

- (1) the name or names of the owners or owner of each lot or parcel of real property on which fees are delinquent;
- (2) the description of the premises, as shown on the records of the county auditor; and
- (3) the amount of the delinquent fees, together with the penalty.

Using the list recorded after September 1 of the preceding calendar year and before September 1 of the current calendar year, the officer shall, before December 15 of each year, certify to the County Auditor a list of liens remaining unpaid for collection in the next May when the property taxes are due.

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SEWER LIENS - (Continued)

The city or town officer shall release any recorded lien when the delinquent fees, penalties, service charges, and recording fees have been fully paid. The County Recorder shall charge a fee for releasing the lien in accordance with IC 36-2-7-10.

On receipt of the list to be certified, the County Auditor shall add a fifteen dollar (\$15) certification fee for each lot or parcel of real property on which fees are delinquent, which fee is in addition to all other fees and charges. The county Auditor shall immediately enter on the tax duplicate all delinquent sewer charges. The County Treasurer shall then include any unpaid charges to the owner or owners of each lot or parcel of property, at the time the next cycle's property tax installment is billed.

After December 15 of each year, the city or town officer may not collect any monies for amounts certified to the County Auditor. If the delinquent fee, penalty, service charge, recording fee, and certification fee are not paid, they shall be collected by the County Treasurer in the same way that delinquent property taxes are collected.

At the time of each semiannual tax settlement, the County Treasurer shall certify to the County Auditor all fees, charges, and penalties that have been collected. The County Auditor shall deduct the service charges (\$5 each) and the certification fees (\$15 each) and pay over to the municipal fiscal officer the remaining fees and penalties. The County Treasurer shall deposit service charges and certification fees in the County General Fund.

QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL CONFERENCE

Question #1: Do townships pay for recordings?

Answer #1: Yes, IC 36-2-7-10(f) and (g) states a recorder may not tax or collect any fee for recording an official bond or performing services under IC 6-1.1-22-2(c), IC 8-23-7, IC 8-23-23, IC 10-5-4-3, IC 10-5-7-1(a), IC 12-14-13, ad IC 12-14-16. The state and its agencies and instrumentalities are required to pay the recording fees and charges.

Question #2: Why don't tax deeds and sheriffs deeds require the title holders name to be on the face of the deed?

Answer #2: That is a legal question that this agency cannot answer.

Question #3: Who prepares sewer liens?

Answer #3: Per IC 36-9-23-33, the city or town officer prepares a list of delinquencies and shall record a copy of this list with the county recorder.

Question #4: When they bring in 3 and 4 copies of documents they are recording, how many do we have to stamp?

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**QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL CONFERENCE -
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Answer #4: We would recommend only one copy be stamped so that there will be only one certifiable original.

Question #5: What are all the essential requirements for a plat to be recorded in Recorder's office?

Answer #5: We would direct your attention to page 8-13 of the recently issued County Recorders Accounting and Uniform Compliance Guidelines Manual.

Question #6: Explain about the Underground Facilities and what has to be recorded?

Answer #6: Again, we would direct your attention to page 8-29 of the recently issued County Recorders Accounting and Uniform Compliance Guidelines Manual.

Question #7: We received a mortgage that had included on it an appendix that was a personal note from the bank. Is this 2 different instruments, a mortgage and note, or 1 document?

Answers #7: This would be one document (Mortgage) and you would charge based upon IC 36-2-7-10.

Question #8: Can we record copies of deeds?

Answers #8: Yes, IC 36-2-11-16(e) states, "The recorder may record a copy produced by a photographic process of any document presented for recording if: (1) the document complies with other statutory recording requirements; and (2) the copy is a clear, concise, and unobstructed copy. All copies accepted for recording shall be marked as copies by the recorder. We would caution you in your discretion to accept copies to be fully aware of this statute and the ramifications that might occur. Consult your county attorney as to their opinion on accepting copies.

Question #9: Is consideration a "must" for deeds and to stand up in court?

Answer #9: This is a legal question that this agency cannot answer.

Question #10: Is this possible for the Recorder's Perpetuation Fund to be invested with the interest generated going into that fund?

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**QUESTIONS AND ANSWERS FROM THE COUNTY RECORDER'S ANNUAL CONFERENCE -
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Answer #10: Any fund may be invested as a fund investment if that is the policy of the county board of finance and the county treasurer. When a fund is invested separately then the interest earned would be receipted to that fund.

Question #11: How much can you charge for 2 releases (on the same satisfaction) if one of the mortgages is re-recorded?

Answer #11: You would charge based upon IC 36-2-7-10 for two (2) releases and one (1) mortgage.

Question #12: I had to cut my budget at hearing last year -therefore, I cut some money in postage...I have taken the money from my billfold, purchased stamps and when people come into the office, I sell the stamps for what they cost me. Your opinion?

Answer #12: We would strongly suggest you not sell items out of your office that is available to them in private business or that would put you in a position to be competing with private enterprise. That is not the function of your office. We would also consider these payments for stamps, because they are within the county facility, to be public funds that would require daily deposits and proper accounting. You would not be able to keep the money to reimburse yourself.

**PAYMENT OF EMPLOYEES DURING ABSENCE FROM WORK ON ACCOUNT OF COMPENSABLE
INJURY**

Official Opinion of the Indiana Attorney General, No. 134 of 1945, established guidelines to be observed in paying school teachers in instances where an absence from work was because of circumstances under which the teacher received compensation benefits through the provisions of the Workmen's Compensation Act. In that opinion, it was clarified that a teacher who receives benefits under the Workmen's Compensation Act while absent from work would be entitled to receive from the school corporation only the difference between the amount received under the Workmen's Compensation Act and the full benefits provided by law allowing teachers to be absent without loss of pay for a stated number of days; that the laws considered in the opinion do not authorize double payment for the same injury.

Official Opinion No. 17 of 1975 supports the prior opinion in that it concludes that while a teacher is entitled to each earned sick leave day for actual sickness or injury, in the event a teacher also receives workmen's compensation payments during the same time frame as receiving sick leave, an adjustment must be made so that the combined earned sick leave days and workmen's compensation payments do not exceed that teacher's normal salary for the same time frame.

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PAYMENT OF EMPLOYEES DURING ABSENCE FROM WORK ON ACCOUNT OF COMPENSABLE INJURY - (Continued)

Applying the same rule to county employees we must conclude that, when absent, an employee would be entitled to receive only the difference between the amount received under the Workmen's Compensation Act and the full benefits otherwise provided by any local board regulation authorizing sick leave. Double payment for the same time frame or overlapping payment of compensation on account of the same injury is not authorized for a public employee under Indiana law.

SAFETY BELT VIOLATION

IC 9-19-10-2 states "Each front seat occupant of a passenger motor vehicle that is equipped with a safety belt meeting the standards stated in the Federal Motor Vehicle Safety Standard Number 208 (49 CFR 571.208) shall have a safety belt properly fastened about the occupant's body at all times when the vehicle is in forward motion."

IC 9-19-10-8 states "A person who violates section 2 (see above) of this chapter commits a Class D infraction."

IC 34-4-32-4(d) states "A judgment of up to twenty-five dollars \$25) may be entered for a violation constituting a Class D infraction." IC 34-4-32-4(g) states "If a judgment is entered for a violation constituting a Class D infraction... the defendant is not liable for costs."

Therefore, this agency's audit position would be that the payment by the defendant for a safety belt infraction would be a judgment (fine) of up to \$25 as set by the court.

NEW COURT FEES

Effective July 1, 1997, the following court costs will change and should be distributed accordingly:

	Total Costs <u>100%</u>	Due State Semi- Annually <u>70%</u>	Due County Monthly <u>27%</u>	Due City/Town Monthly <u>3%</u>
Infraction or Ordinance				
Violations (IC 33-19-5-2)	\$ 70.00	\$ 49.00	\$ 18.90	\$ 2.10
Small Claims (IC 33-19-5-5)	\$ 35.00	\$ 24.50	\$ 9.45	\$ 1.05
Probate (IC 33-19-5-6)	\$120.00	\$ 84.00	\$ 32.40	\$ 3.60
Deferred Prosecution Fees (IC 33-19-6-16.2)	\$ 50.00	\$ 35.00	\$ 13.50	\$ 1.50

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NEW COURT FEES - (Continued)

In addition to the preceding court cost changes, there were changes made to a few fees as follows:

Safe School Fee - This fee was added effective July 1, 1995, but was repealed effective July 1, 1996. This fee is again effective July 1, 1997. The fee is not less than \$200 and not more than \$1,000. This is distributed semiannually to the auditor of state.

Jury Fee - Effective July 1, 1997, in each action in which a defendant is found to have committed a crime, violated a statute defining an infraction, or violated an ordinance of a municipal corporation, the clerk shall collect a jury fee of \$2. This fee shall be deposited into the county user fee fund.

Deferral Program Fee - Effective July 1, 1997, the deferral program initial user's fee is not to exceed \$52, which is an increase from \$50. The monthly user's fee remained not to exceed \$10. \$2 of every deferral program fee shall be deposited in the jury pay fund. The remainder goes to the deferral program to be used by the prosecutor.

In what appears to be an oversight in updating the Indiana Code for the court cost increases, there have been questions relating to transferring a small claims filing to the plenary docket. IC 33-4-3-10 and IC 33-5-2-7 state that upon the deposit of \$70 the court shall transfer to the plenary docket. With small claim court costs increasing to \$35 the payment of the \$70 will make a total deposit of \$105 for original small claims filing being transferred to the plenary docket. This is greater than the civil court costs of \$100, but our position is that a deposit of \$70 is required to transfer the claim.

COMPUTER SURVEY

We would request that the county auditors complete the attached computer survey. We are conducting this survey to get an idea what would be most beneficial to counties as we put the annual report and TIF program on a computer application. Thanks in advance for your cooperation.

QUESTIONS AND ANSWERS

Questions and Answers from the County Auditor's Spring Conference and the Clerk's Annual Conference will be included in the October edition of the County Bulletin.

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MILEAGE

P.L. 10-1997 HEA 1542, which is effective July 1, 1997, changes the procedure in which the mileage rate paid to county officials and employees is determined.

Section 5 of this Act amends IC 5-11-14-1 which is the State Board of Accounts stated called conference law to state that "Each official attending any conference under this section shall be allowed, for each mile necessarily traveled in going to and returning from the conference by the most expeditious route, a sum for mileage at a rate determined by the county fiscal body."

Section 26 of the Act amends IC 36-2-7-3 to state that "County officers...are entitled to a sum for mileage in the performance of their official duties in an amount determined by the county fiscal body."

The county's mileage rate is no longer directly tied to the state rate. The county council will determine the mileage rate for county employees. Should your county council set the mileage rate with the state's rate, the state rate, effective July 1, 1997, went to \$.28 per mile.

SUBSISTENCE ALLOWANCE

Effective July 1, 1997, the subsistence allowance for state employees increased to \$26 per day. Subsistence allowance for county employees at State Board of Accounts state called meetings remained at the rate state employees receive. Therefor, the subsistence allowance for state called meetings after July 1, 1997 will be \$26 per day.

BUDGET CALENDAR FOR 1998

Just a reminder that there are changes to the budget calendar for the 1998 calendar year. Please contact the State Board of Tax Commissioners should you have any questions regarding the budget.

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CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS
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Pursuant to IC 33-13-12-6, 33-15-26-5, and 33-14-7-4 the State Board of Accounts in July 1997, determined and fixed the factor and classification of each county and judicial circuit of the state.

<u>CO. NO.</u>	<u>COUNTY NAME</u>	<u>FACTOR @</u>	<u>CLASS</u>
1996 PAY 1997 VALUE			
1	ADAMS	0.532420	7
2	ALLEN	5.436577	2
3	BARTHOLOMEW	1.314395	3
4	BENTON	0.825448	5
5	BLACKFORD	0.222196	9
6	BOONE	0.709088	5
7	BROWN	0.237766	9
8	CARROLL	0.347487	9
9	CASS	0.626847	6
10	CLARK	1.440404	3
11	CLAY	0.391534	8
12	CLINTON	0.529324	7
13	CRAWFORD	0.140411	9
14	DAVIESS	0.454087	8
15	DEARBORN	0.676768	+
16	DECATUR	0.443553	8
17	DEKALB	0.703612	5
18	DELAWARE	1.821806	3
19	DUBOIS	0.728585	5
20	ELKHART	3.074054	2
21	FAYETTE	0.431962	8
22	FLOYD	1.078538	4
23	FOUNTAIN	0.293613	9
24	FRANKLIN	0.314592	9
25	FULTON	0.342055	9
26	GIBSON	0.559572	7
27	GRANT	1.183373	4
28	GREENE	0.451765	8
29	HAMILTON	2.890649	2
30	HANCOCK	0.829044	5
31	HARRISON	0.481776	8
32	HENDRICKS	1.420499	3
33	HENRY	0.728911	5
34	HOWARD	1.632410	3
35	HUNTINGTON	0.595634	7
36	JACKSON	0.714650	5
37	JASPER	0.557813	7
38	JAY	0.355513	8
39	JEFFERSON	0.515016	+
40	JENNINGS	0.382186	8
41	JOHNSON	1.666393	3

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<u>CO. NO.</u>	<u>COUNTY NAME</u>	<u>FACTOR @</u>	<u>CLASS</u>
	1996 PAY 1997 VALUE		
42	KNOX	0.608606	6
43	KOSCIUSKO	1.289321	3
44	LAGRANGE	0.523001	7
45	LAKE	7.619756	2
46	LAPORTE	1.790621	3
47	LAWRENCE	0.632643	6
48	MADISON	2.013736	3
49	MARION	15.504876	1
50	MARSHALL	0.766220	5
51	MARTIN	0.154457	9
52	MIAMI	0.541542	7
53	MONROE	1.783589	3
54	MONTGOMERY	0.714755	5
55	MORGAN	0.918272	4
56	NEWTON	0.251855	9
57	NOBLE	0.690403	6
58	OHIO	0.074815	+
59	ORANGE	0.296574	9
60	OWEN	0.252294	9
61	PARKE	0.243154	9
62	PERRY	0.283529	9
63	PIKE	0.265707	9
64	PORTER	2.616067	2
65	POSEY	0.652792	6
66	PULASKI	0.245223	9
67	PUTNAM	0.537492	7
68	RANDOLPH	0.443704	8
69	RIPLEY	0.422715	8
70	RUSH	0.319317	9
71	ST JOSEPH	4.072968	2
72	SCOTT	0.345128	9
73	SHELBY	0.741459	5
74	SPENCER	0.440289	8
75	STARKE	0.348381	9
76	STEUBEN	0.593518	7
77	SULLIVAN	0.351391	8
78	SWITZERLAND	0.114598	+
79	TIPPECANOE	2.532752	2
80	TIPTON	0.281349	9
81	UNION	0.114333	9
82	VANDERBURGH	2.755336	2
83	VERMILLION	0.355158	8
84	VIGO	1.755067	3
85	WABASH	0.576537	7
86	WARREN	0.155885	9
87	WARRICK	0.969695	4

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	1996 PAY 1997 VALUE		
88	WASHINGTON	0.367170	8
89	WAYNE	1.177458	4
90	WELLS	0.443209	8
91	WHITE	0.482878	8
92	WHITLEY	0.486376	8
+	<u>Joint Judicial Circuits</u>		
	Dearborn - Ohio	0.751583	
	Jefferson - Switzerland	0.629614	